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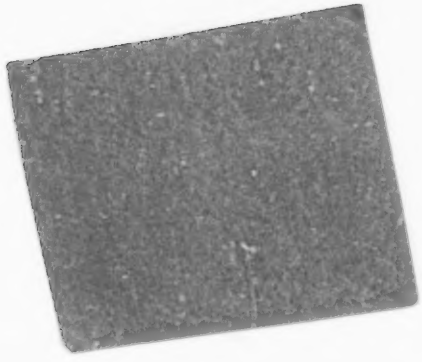
OVERVIEW OF UNHCR ACTIVITIES 1996-1998

ADDENDUM 3: REPORT OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS



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1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the United Nations High Commissioner for Refugees, entitled "Overview of UNHCR Activities, 1996-1998" (A/A.C/96/884 and Add.1). The Committee had also before it an update on UNHCR's programme and funding projections for 1997 and 1998 (A/AC.96/884/Add.2), a report on measures taken or proposed in response to the recommendations of the Board of Auditors for the year 1996 (A/AC.96/885/Add.1) and conference room papers on issues dealing with audit certification, training and evaluation of UNHCR's implementing partners (EC/47/SC/CRP.48) and on the review of the categories of programme delivery and administrative support costs (EC/47/SC/CRP.49). During its considerations of these matters, the Committee met with representatives of the High Commissioner who provided additional information and clarification.

2. As indicated in paragraph 15 and 50 of document A/AC.96/884, in 1996, the overall population of concern to UNHCR decreased to about 22.7 million, comprising 13.2 million refugees, 3.3 million returnees, 4.8 million internally displaced persons and 1.4 million others. In 1995 and 1994 the overall population of concern to UNHCR stood at 26.1 million and 27.4 million, respectively (A/AC.96/865/Add.4, para. 15). The Advisory Committee was informed that the actual number of refugees, the bulk of which are in Africa (31 percent), has fallen by 1.3 million; however, the number of refugees in 1996 (13.2 million) has remained the same as in 1995 (see annex I to A/AC.96/884), as a result of the inclusion in 1996 of persons shown in 1995 under the category of "others". The category of "others" shows a large decrease from 4.9 million in 1995 to 1.4 million in 1996 (see also A/AC.96/884, para. 55).

3. The Advisory Committee notes that there appears to be a decrease of refugee case load and related activities that accounts for "downsizing of operations in a number of countries and regions" (A/AC.96/884, para. 90). This is true, the Committee notes, particularly in those areas where political developments and emerging stability permits speedier implementation of UNHCR's mandate, including the search for durable solutions. As indicated in paragraph 16 of document A/AC.96.884, "no new large-scale refugee influxes were experienced since the last report." However, the Committee is aware that the immediate impact of this cannot be assessed fully in terms of resource needs unless the present trend continues for a number of years. In any case, the Committee was informed that a decrease of refugees in a given location may be accompanied with increased need of a different category, e.g., for repatriation and resettlement.

4. In paragraph 90 of the Overview report, it is indicated that "UNHCR has a mandate to respond to events outside its control and choice, and once a UNHCR presence is established in a country, there are often compelling reasons, not least the wish of the host Government, for maintaining it even after the original need has been largely met". The Advisory Committee points out that at a time of financial constraints it may not be possible for the UNHCR to accede, in every case, to the wishes of host governments, if in the view of the High Commissioner there is no compelling reason for the continued presence of UNHCR.

Governance and oversight

5. The Advisory Committee was informed that the Executive Committee has reached an agreement on the participation of non-governmental organizations (NGOs) for representation of implementing partners at Executive Committee discussions on questions relating to their accountability and performance. The Committee notes that "the arrangements agreed to by the Standing Committee are to be introduced after the forty-eighth Executive Committee plenary session in October 1997 and will be reviewed after a trial period of one year" (A/AC.96/884, para. 25).

6. With regard to oversight and audit issues, the Advisory Committee notes the terms of reference of the new Oversight Committee which subsumed the previously existing Audit Committee (A/AC.96/884, para. 26). The Committee was provided with a copy of the memorandum of understanding (MOU) between UNHCR and the Office of Internal Oversight Services (OIOS) signed on 2+ April 1997. In accordance with the MOU, subject to the availability of funds, a total of 15 posts for audit staff is envisaged for the OIOS/UNHCR Audit Section, as compared with 11 posts prior to the MOU (A/AC.96/884, para. 27). It was also agreed that the four additional posts will be established for Resident Auditor posts to cover major field operations. The Committee was informed that the assignment of two of these Resident Auditors is already underway.

7. The Advisory Committee notes from paragraphs 21-23 and 26(b) of the Overview report that the activities of UNHCR are subject to review and analyses by several committees of the UNHCR Secretariat. The Committee cautions against too many internal committees and oversight bodies. This may result, in the view of the ACABQ, in unnecessary cumbersome bureaucratic layers that might impinge on the efficiency of the related activities, especially when managers serve on more than one committee (e.g., the ACABQ was informed that some senior managers serve on both the policy committee and the senior management committee).

8. The Advisory Committee welcomes the efforts of UNHCR, as indicated in paragraphs 33-34 of document A/AC.96/884, to enter into agreements with other organizations of the United Nations system on the basis of memoranda of understanding, which are more focused on operational activities and recognize each organization's comparative advantage and specific responsibility. The Committee understands that these MOUs are expressions of desire for better inter-agency cooperation. The Committee was informed that a very specific revised MOU with the World Food Programme (WFP) was signed in 1997. The Committee recognizes that for these MOUs to be of value the agreeing parties must fully honor the stipulated provisions.

Audit of implementing partners

9. In 1996, United Nations and related agencies accounted for 5 per cent of the funds allocated by UNHCR to implementing partners, while governments partners accounted for 26 per cent of the funding allocated to implementing partner and international and national NGOs received the remaining 69 per cent for 1,024 projects valued at some $393 million (EC/47/SC/CRP.48, para. 5).

10. As indicated in paragraph 2 of document EC/47/SC/CRP.48, the United Nations Board of Auditors reiterated in its report A/AC.96/869 its recommendation that the accounts of each UNHCR implementing partner should be regularly audited by an independent audit authority and that UNHCR should obtain audit certificates provided by them to verify the correctness and propriety of expenditures incurred by the implementing partners. The ACABQ recalls that issues related to the audit of UNHCR's implementing partners have been a long-standing concern. The Committee has endorsed the views of the Board and recommended further efforts to enhance audit of UNHCR operational activities, including assessment of the capabilities of implementing partners to implement major projects (A/AC.96/865/Add.4, paras. 29-32).

11. With regard to the audit certification of implementing partners, the Advisory Committee notes that UNHCR proposes to differentiate between the various categories of implementing partners for audit purposes, dividing them into three categories: (i) United Nations and related agencies, (ii) Government partners and (ii) international and national NGOs (EC/47/SC/CRP. 48, para. 4).

12. The Advisory Committee notes that with respect to United Nations and related agencies it is proposed that no additional audit certification be sought, other than the annual audited financial statements by the same or comparable authority that audits UNHCR's accounts (EC/47/SC/CRP.48, para. 6).

13. As regards Government partners, the ACABQ notes that UNHCR continues to experience major difficulties in obtaining audit certification for projects implemented by government agencies. The ACABQ recommends that, in the light of the information provided by UNHCR in paragraph 7 of EC/47/SC/CRP.48, the Executive Committee examine this issue with a view to providing further policy directive. In particular, there is need to isolate the reasons for delays and lack of compliance with the audit requirements so that further measures may be taken by UNHCR and by the implementing government partners concerned. The ACABQ is of the view that all implementing partners, whether Government or non-governmental agencies, are under the obligation, without exception, to honor the agreement they have freely entered into with UNHCR regarding the management of resources donated by Member States for the purpose of implementing the mandate of the Office of the High Commissioner.

14. The Advisory Committee notes the proposal of the High Commissioner regarding audit matters of international and national NGOs (EC/47/SC/CRP.48, paras. 9 and 10). In the opinion of the Committee, it is of particular importance for UNHCR to assess fully the capacity of implementing partners before agreement is reached with them. In this connection, the Committee believes that the proposal to establish a data base of implementing partners should facilitate efforts to ascertain the implementing partners respective capacity.

15. In paragraph 10 of EC/47/SC/CRP.48, it is indicated that UNHCR intends to establish a threshold value of $100,000 for the strict application of the requirements for an audit certificate for projects implemented by national NGOs. This threshold value of $100,000, the Advisory Committee understands, would be applied to the total annual value of activities undertaken by a national NGO on behalf of UNHCR; however, for projects of less than

$100,000, an audit certificate may still be requested by UNHCR if it is deemed necessary. The Committee sought clarification as to the basis for the establishment of this threshold value. It was informed that the amount of $100,000 has been considered since this is the amount, in excess of which, purchases need to be submitted for the approval of the Contracts Committee. In 1996 there were 259 projects below $100,000, valued at a total of $9.4 million, representing approximately 1.6 per cent of the value of total projects for the year implemented by UNHCR's implementing partners.

Resources

16. Voluntary funds made available to UNHCR in 1996 and their utilization as well as projected funding for 1997 and 1998 and estimates at targets for General Programmes and Special Programmes in 1997 and 1998, as at 31 May 1997, are explained in paragraphs 58-72 of the Overview document (A/AC.96/884). An update on programme targets and funding projections for 1997 and 1998, as at 1 August 1997, is presented in document A/AC.96/884/Add.2.

17. Upon request, the Advisory Committee received a table showing UNHCR expenditures and resources for the years 1994 to 1997, including carry-overs from one year into the next. This is attached to this report as annex I. This update also shows expenditures of General Programmes, Special Programmes and United Nations regular budget support, broken down by operational activities, programme delivery and administrative support.

18. As shown in annex I to this report, in 1996 total voluntary funds available to UNHCR under all sources of funds amounted to $1,356,753,900 as compared to $1,439,181,800 for 1995. For 1997, voluntary funds are projected at $1,020,097,400 or 24.8 per cent less than in 1996. The Advisory Committee notes that UNHCR faces a serious funding crisis if the present trend continues. The Committee agrees with the view of the High Commissioner that "heavy reliance on voluntary funds results in a high degree of unpredictability as to the level of resources which may be made available to UNHCR for a given year. This, in turn, poses considerable challenges in preparing budgets, and affects project implementation" (A/AC.96/884, para. 63). The Committee notes from table II.2 of document A/AC.96/884 that, as recommended by the ACABQ (A/AC.96/865/Add.4, para. 10), UNHCR is seeking financial support from a broader cross-section of countries as well as the private sector. In this connection, the Advisory Committee is of the view that conditions attached to voluntary contributions, including those from the private sector, must be subject to the Financial Regulations of the United Nations.

19. In the past years, the prospect of large deficits was mitigated by large carry-overs from prior years and other secondary income. The Committee notes that this source of income is also declining rapidly. For example, general programmes carry-overs from 1996 into 1997 were $30,200,000 compared to $51,762,600 carried over from 1995 into 1996. With regard to unallocated balances in reserves and other funds (annexes II, III and IV of document A/AC.96/884/Add.2), as at 1 August 1997, the unallocated balance of the Emergency Fund stands at $22,249,100, that of the Voluntary Repatriation Fund at $3,742,042 and for the Programme Reserve at $18,193,309. Upon inquiry, the Committee was informed that the Emergency Fund remains largely underused because, as required by UNHCR Financial Rules, Art.6 (a), its use is

restricted to emergencies for which there is no provision approved by the Executive Committee.

20. The Advisory Committee notes from paragraph 2 of document A/AC.96/884/Add.2 that estimates for General Programmes in 1997 remain at $452,600,000, comprising carry-over from 1996 of $30,200,000 and funding requirement in 1997 of $422,400,000. Income projections for 1997 stand at $318,700,000 reflecting a projected deficit of $103,700,000 in 1997. The Committee was informed that UNHCR has taken steps to reduce the projected deficit in 1997 to about $14 million. These include further efforts to attract new contributions, ongoing review of existing obligations, close monitoring of likely secondary income and the reduction in programme activities.

21. With respect to Special Programmes, 1997 needs are projected at $737,800,000, comprising special programme carry-over from 1996 of $158,100,000 and funding requirements of $579,700,000 in 1997. Income projection for Special Programmes amounts to $488,600,00 for 1997, resulting in a projected deficit of $91,100,000 in 1997 (A/AC.96/884/Add.2, annex I). The Advisory Committee notes that this projection for 1997 includes a deficit projection of $67,100,000 for repatriation programmes in the most critical areas in Africa, i.e., Angola ($7.5 million), Horn of Africa ($9.1 million), Liberia ($11.6 million) and Rwanda ($30.2 million)(see A/AC.96/884/Add.2, annex I). Upon inquiry, the Committee was informed that due to the situation in Rwanda, it is doubtful that the full amount projected for expenditure will be incurred.

22. The Advisory Committee is of the view that in the light of the critical resource situation (see paras. 20-21 above), there is need for UNHCR to develop guidelines and priorities far more rigorously than hitherto. In the Committee's opinion, the High Commissioner and her senior colleagues should ensure that procedures are in place for much more accurate forecasting of needs, especially for General Programmes and for the strict monitoring of expenditures. In the future, more accurate information should be made available to the ACABQ, indicating total expenditures, including actual disbursements and unliquidated obligations.

The share of the United Nations regular budget

23. Contributions from the regular budget of the United Nations have also decreased in recent years and now account for approximately 2 per cent of UNHCR's resources. The regular budget contribution to UNHCR was reduced from $51,614,000 in 1994-1995 to $50,139,100 in 1996-1997 to cover 244 administrative support posts at UNHCR headquarters. The proposed contribution from the regular budget for 1998-1999 is $50,568,700 to cover the costs of 220 administrative support posts ($47,335,600), a provision for general temporary assistance ($2,008,600) and a partial contribution towards the rent and maintenance and other charges for UNHCR's headquarters building (A/AC.96/884, para. 63).

24. Upon inquiry, the Advisory Committee was informed that, in the context of implementation of General Assembly resolution 50/214, UNHCR was requested to make arrangements to save approximately $1.4 million on its regular budget posts. This was done by UNHCR by implementing a vacancy rate of 10 per cent or 24 posts in 1996-1997. The Committee was informed that as the functions

of these posts could not be dispensed with, UNHCR funded the cost of the posts from its voluntary contributions. In the past the ACABQ has discouraged the transfer of extrabudgetary posts to the regular budget unless the functions relate to activities which should be funded from the regular budget. In this instance, the ACABQ questions the rational for transferring regular budget funding to extra-budgetary funding. Furthermore, such transfers appear more questionable now when UNHCR is in the process of reducing posts, particularly at headquarters due to, inter alia, the steady decline of extra-budgetary resources (see paragraph 30 below). The Committee was provided with a table showing regular budget and extrabudgetary posts at headquarters, as at 1 August 1997 (see annex II attached to this report).

Programme delivery and administrative support

25. In paragraphs 98-108 of the Overview document (A/AC.96/884), there is a review of the overall level and trends in Programme Delivery (PD) and Administrative Support (AS) costs. The categorization of UNHCR support budget expenditures into these two categories of PD and AS costs follows the definitions indicated in paragraph 6 of the Overview document. As shown in table II.19 of document A/AC.96/884, in 1996 expenditures for Programme Delivery and Administrative Support costs amounted to $383,707,700 ($275,329,400 for PD and $108,378,300 for AS), or about 32.8 per cent of the total expenditure of $1,169,260,000 in 1996. For 1997, the revised estimates for Programme Delivery and Administrative Support costs amount to $383,300,500 ($271,078,700 for PD and $112,221,800 for AS), or 31.6 per cent of the estimated total expenditure of $1,214,400,000 for 1997 (see A/AC.96/884/Add.2, annex I). For 1998 these costs would amount to $348,307,600 ($243,648,300 for PD and $104,659,300 for AS), or 33.1 per cent of the initial projected expenditure of $1,051,715,300 (A/AC.96/884, para. 9 and tables II.4 and 8).

26. Explanations for the considerable increase in Programme Delivery and Administrative Support costs in the period 1993-1996 are discussed in detail in paragraphs 15-20 of document EC/47/SC/CRP.53, and an analysis of variations of PD/AS costs for the field and headquarters in 1996-1998 is presented in paragraphs 103-108 of document A/AC.96/884 and in table II.19.

27. The Advisory Committee believes that there is a considerable element of subjective and arbitrary classification of certain costs and related expenditures. For example, it is not always clear why certain posts such as the post of Deputy High Commissioner, are classified and budgeted as Programme Delivery. Moreover, information on Programme Delivery and Administrative Support costs, shown under various regions (A/AC.96/884, paras. 145, 160, 173, 190, 216, 227, 241 and 260), shows wide variation. For example, in expenditures reported for 1996, there are instances when there are large PD but relatively small AS costs (e.g., Great Lakes region of Africa, para. 160) and in other instances small PD are accompanied by relatively large AS costs (e.g., Southern Africa, para. 173). The reasons for these variations in the ratios of AS/PD are not clearly explained in the document.

28. The Committee notes that in document EC/47/SC/CRP.53, the High Commissioner has attempted to re-examine the issue of the definition of Programme Delivery and Administrative Support costs, in the light of the ACABQ previous recommendation (A/AC.96/865/Add.4, para 8). The Committee

notes that UNHCR is currently reviewing these categories of costs, taking into account work currently in progress on "a new Operations Management System (OMS) which includes an integrated budget and finance system as part of the change management process called Project Delphi" as well as the work of UNDP, UNICEF and UNFPA in harmonizing their budget presentations (EC/47/SC/CRP.53, paras. 2 and 21-22).

29. From the information in the documentation examined by the Advisory Committee as well as the testimony from representatives of UNHCR, the Committee concludes that there is an urgent need to review the criteria for classifying UNHCR expenditures as Administrative, Programme Delivery and Operational. In the view of the Committee, the definitions summarized in paragraph 6 of document E/47/SC/CRP.53 appear too general and mix what are normally regarded as programme support costs with what would be classified as programme expenditures. The Committee is of the view that a clearer classification of UNHCR expenditures will enhance transparency and better control over the related activities. The Committee recommends that the High Commissioner take into account the work already done in UNDP, UNFPA and UNICEF on harmonization of budget presentation and submit the conclusion of her review of the classification of UNHCR expenditures to the Executive Committee through the ACABQ in conjunction with her submission of the UNHCR budget for 1999.

30. UNHCR staffing levels are discussed in paragraphs 86-89 of the Overview document. Table II.9 shows UNHCR's overall staffing levels at headquarters and in the field, both in terms of number of posts and work-years for 1996, 1997 and 1998, as at 1 July 1997. As indicated in paragraphs 87 and 334, at 1 July 1997, the total number of UNHCR posts stood at 5,238. Upon request, the Advisory Committee was informed that this represents the total post situation and covers both international and locally recruited staff and that UNHCR has no posts other than Programme Delivery and Administrative Support posts. What other agencies (e.g., UNICEF) call programme or project posts are included by UNHCR under PD posts. As a mechanism to capture accurately the budgetary implications of a post, UNHCR prefers to indicate post requirements in terms of work-years. This allows UNHCR to cost for fractions of a year, based on expected start and duration of a given posts. According to UNHCR, the total of 5,238 posts translates to 5,259.3 work years.

31. As indicated in paragraph 87-88 and table II.9 of the Overview document, the overall field staff requirements stood at 4,423 posts (4,438.8 work-years), as at 1 July 1997, as compared to 4,576 posts (4,554.3 work-years), as at 1 July 1996, reflecting a decrease of about 3 per cent. Changes in UNHCR staffing profiles in the field by region are summarized in paragraph 88, indicating that they "are subject to sudden changes because of political developments." (see para. 2 above.)

32. As shown in table II.9 of the Overview document, the revised 1997 estimates for the field are projected at $272,916,400 ($222,606,000 for PD and $50,309,700 for AS) as compared to the initial 1997 estimates of $243,756,800 ($200,950,200 for PD and $42,806,600 for AS). The reasons for the increase of $29,159,600 are provided in paragraph 104 of document A/AC.96/888. In the view of the Committee, the explanation given is rather scanty, in particular the argument advanced in paragraph 104 (iii) to explain the increase of $16.1 million in non-staff costs. The Committee notes that the increase is partly attributable to the transfer of budgets related to the

Delphi project to Other Programmes, which are reported under the field. The Committee sought further explanation on this matter and was informed that significant increases were incurred in offices in eastern Zaire such as Goma, Bukavu and Uvira where, as a result of the uprising in October 1996, everything was lost. The same applies to Liberia due to the uprising in April 1996.

33. Programme Delivery and Administrative Support costs for all posts and related activities at headquarters are discussed in paragraphs 329-421 of the Overview document. Headquarters post requirements in 1997 stood at 815 (820.5 work-years) at 1 July 1997, as compared to 823 (813.2 work-years) in the initial 1997 estimates and 838 (836 work-years) at 1 July 1996 (see table II.9 and XII.3 of A/AC.96/884)). The net increase in the revised 1997 post requirements is 7.3 work-years as compared to the initial 1997 estimate (A/AC.96/884, para. 333). Table XII.3 shows these changes in work-years over the initial and revised 1997 work-year estimates by Division/Bureau. For 1998, the initial post requirements are set at 776 (754.2 work-years (Tables II.9 and XII.3). It is not clear to the Committee to what extent the stated decrease is due to Project Delphi and restructuring leading to productivity gains or to the reduced number of refugees mentioned in paragraph 2 above.

34. The Advisory Committee notes that information on classifications of posts is not provided. In the future, the Committee requests that such information be provided clearly in the document, including the reasons for such reclassifications.

35. The revised 1997 estimates for headquarters are projected at $110,384,100 ($48,472,000 for PD and $61,912,100 for AS)(A/AC.96/884, para. 331 and table II.19). The Advisory Committee notes that while the revised post requirements for 1997 show a net increase of 7.3 work-years, the revised 1997 cost estimates decrease from the initial 1997 estimates of $119,777,200 (see table II.19). The Committee noted the explanation given in paragraph 107 (ii) and 333 of the Overview document and requested further clarification on this apparent contradiction, but no additional explanation was received. The Committee believes there is need to explain the reasons for extensions of time-limited posts and creation of new ones. With regard to consultants, temporary assistance and overtime cost estimates, the Committee was provided with the estimated costs in 1996-1998 (see annex III to this report).

36. The Advisory Committee notes from tables XII.4-XII.8 of document A/AC.96/884 that the staff costs at headquarters have a large component of PD costs in relation to AS costs. PD expenditures in 1996 amount to $45,652,700, the revised 1997 PD estimates to $36,439,000 and the initial 1998 PD estimates to $28,279,000. By comparison, the AS expenditures in 1996 were $52,077,700, the revised 1997 AS estimates $47,824,200 and the initial 1998 AS estimates $43,569,300. The Committee requested but did not receive a functional breakdown of the revised 1996 PD estimates of $36,439,000.

37. In paragraphs 336-421, the organizational units at headquarters are discussed in some detail (see also A/AC.96/884 annex II). The Advisory Committee sought clarification as to effect that Project Delphi (see para. 45 below) may have on merging and streamlining some units at headquarters to avoid duplication and unnecessary layers of bureaucracy. For example, the Committee had difficulty understanding the rationale for having a Public

Information (PI) Section and a separate Mass Information Unit (A/AC.96/884, paras. 344-348). In this connection, the Committee was informed, upon inquiry, that currently UNHCR is considering whether the Mass Information Unit should be administratively subsumed under the PI Section.

38. In paragraph 349, it is indicated that the Organization and Methods Section (OMS) was disbanded during 1996 and its resources allocated to a new unit, the Change Management Coordination and Support Unit (CMCSU), which was established to assist in the implementation Phase of Project Delphi. Upon request, the Committee was informed that by the time CMCSU was established, OMS had only three posts remaining, of which only one was encumbered. The costs of CMCSU are estimated at $651,300 in the 1997 revised budget and at $614,400 in the initial 1998 budget. The Committee notes that during 1998, the continuing need for this Unit will be reviewed in the light of the progress achieved in the implementation of Project Delphi (A/AC.96/884, para. 350).

39. In paragraphs 340-342 of the Overview document, the Centre for Documentation and Research is explained and in paragraphs 387-389 the Archives, Records and Communications Unit is discussed. The Advisory Committee sees little justification to have all these units at headquarters dealing with documentation and records. In view of the increasing use of new technology in research, record and document storage and management, UNHCR should consider combining these functions. The Committee requested the reasons to create the nine additional posts mentioned in paragraph 387. The Committee was informed that the posts in question were created to replace eleven posts previously discontinued when the central registry ceased to exit and the record management responsibilities were decentralized to user units. This change failed to achieve the intended results but led to "confusion and inability to retrieve information, inconsistent coding, and filing backlog."

40. In paragraph 378 of the Overview document, the Advisory Committee notes that the Controller's Office also manages a newly created budget of $3 million, both in 1997 and 1998, for project Delphi related activities in financial information systems and other technological innovations, including testing of the United Nations IMIS Human Resources platform. Upon request, the Committee was informed that the activities referred to in paragraph 386 of the Overview on financial information systems (Treasury and FMIS) also form part of project Delphi. The Committee requested clarification as to the amounts budgeted under other organizational units of UNHCR for project Delphi related activities (see paragraph 48 below). The Committee requests that in the future the cost of usage of International Computing Center (paragraph 395 of the Overview document) be clearly disclosed, as well as the effect that current UNHCR information technology plans may have on the future utilization of ICC, in the light of the United Nations IMIS installation and other desk top computer applications.

41. In paragraphs 383-386 activities of the Information and Communication Systems Section are discussed. The Advisory Committee sought clarification as to what activities budgeted for this section are directly related or form part of Project Delphi. For example, it is not clear whether the 10 local area networks installed in the field in 1996 and the 49 LANs now in operation and 18 planned are part of the Project Delphi budget or additional expenditures. Upon inquiry, the Committee was informed that the cost of a typical LAN installation for an office of 25 users is about $25,250. The

Committee requests that in future budget presentations, estimates should be included for projects and initiatives in the information technology area.

42. The Advisory Committee notes from paragraph 411 of the Overview document that official travel estimates of the Staff Service Section take into account the requirement to address the training needs of the field, in light of the planned delegation of administrative authorities to the field. The Committee requested clarification as to the responsibilities delegated to the field and their cost implications. The Committee was informed that management of operations, once the major guidelines are established, will be the responsibility of UNHCR representatives at the country level, including administration of local staff at each location.

43. The Advisory Committee stresses the importance of clarity in what is being delegated, for managers to be accountable. In the Committee's opinion nothing should be left ambiguous as to what is expected of them. Mechanisms established for monitoring implementation of delegated authority should avoid excessive reporting and paperwork, which in the long run may be expensive and offset the benefits intended from the delegation, such as efficiency and productivity of the operations concerned.

44. With respect to volume changes, exchange and inflation rates, the Advisory Committee believes that these should be explained more clearly at the beginning of the document, preferably in Chapter I (Perspective). In the opinion of the Committee, of particular importance is the effect of currency on the level of available resources from contributions from Member States and the effect that exchange rates may have on secondary income. With respect to volume increases and/or decreases, the Committee stresses the need to be more specific.

Project Delphi

45. Paragraphs 36-42 of Chapter I (Perspective) of the Overview document discuss the status of project Delphi. The project has entered the implementation phase (Phase III). The implementation plan is detailed in document EC/47/SC/CRP.23 presented to the Standing Committee at its session on 30 April 1997 (A/AC.96/884, para. 39). The Committee notes that "the shift in focus from headquarters to the field envisaged under Project Delphi is expected to result in significant reduction in resource requirements for headquarters during the period of 1997 and 1998, as the project is implemented" (A/AC.96/884, para. 40). In this connection, the Advisory Committee recalls its request that the High Commissioner ensure, to the extent possible, that staffing and management reviews take place prior to legislative review of the proposed budget, and whenever possible, prior to the publication of the budget document. Reviews which take place after the ACABQ and the Executive Committee have considered the budget estimates result in ex post facto actions which complicate the process of legislative oversight (A/AC.95/865/Add.4, para. 42).

46. Paragraphs 24-25 of document EC/47/SC/CRP.23 discuss the financial implications of project Delphi. The Advisory Committee notes that the revised 1997 estimates amount to $13.3 million, reflecting an increase of $4 million over the initial 1997 budget of $9.3 million. In paragraph 25 of document EC/47/SC/CRP.23, it is indicated that given the anticipated overall

savings at headquarters in dollar terms on account of Swiss franc/US dollar exchange rate gains, it is proposed to absorb the additional costs of $4 million within the current 1997 budgets.

47. The Advisory Committee notes that training is a major component of project Delphi budgeted at $5.2 million for 1997 (Action 9.3 in EC/47/SC/CRP.23, annex I). The Committee notes that in table XI.A of the Overview document resources dedicated to training of UNHCR staff also amount to $5.2 million in 1997. The Committee was informed that these, in fact, are part of project Delphi.

48. In terms of expenditure attributable to the implementation of project Delphi, it was pointed out that, as indicated in paragraph 128 of document EC/46/SC/CRP.48, the principal financial considerations would relate to the improvements in UNHCR'S information and communications system, the logistics and supply systems and the implementation of the Career Management System (CAMS), especially training. The Committee was provided, upon request, with the following budget breakdown of Delphi projects by organizational unit:

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1996 expenditures	
Division of Operational Support (SIMS)	141,800
Division of Financial and Information Services	326,000
Div. of Human Resources Mgmt. (Special Staff costs*)	1,367,000
Div. of Human Resources Mgmt. (CMS)	1,120,900
Sub-total	2,955,700
Revised 1997 budget	
Div. of Operational Support (Supply Chain)	1,500,000
Div. of Fin. and Information Services	3,600,000
Div. of Human Resources Mgmt.	2,400,000
Training	5,200,000
Internal Oversight	600,000
Sub-total	13,300,000
1998 budget	
Div. of Operational Support (Supply Chain)	1,901,500
Div. of Fin. and Information Services (various)	1,461,000
Div. of Fin. and Inf. Services (New Budget/Finance)	2,061,000
Div. of Human Resources Mgmt. (Special Staff costs*)	1,876,700
Div. of Human Resources Mgmt. (other Delphi)	74,600
Training	5,041,400
Sub-total	12,416,700

* Special Staff costs relate to separation payments

49. The Advisory Committee points out that no clear time table for the implementation of various Delphi projects was provided and that the estimates have not been substantiated on the basis of a well-defined costing methodology. The Committee understands that UNHCR has produced a draft Strategic Plan for Information Technology (IT) that is currently being review by senior management. The Committee was informed that once approved the IT strategy will guide decision-making in this area for the next five years and it will be reviewed on an annual basis. The Committee requests that a complete inventory of projects resulting from the strategy be made available

to the ACABQ in conjunction with the submission of UNHCR's budget for 1998. Indication should be made of what old systems are being dispensed with, being modified or improved, as well as the overall costs involved and implementation plans. In view of the decreasing resources being made available to UNHCR, the Committee is of the view that revamping operational and management systems is essential to achieve greater efficiency, reduce waste and improve productivity.

50. As indicated in paragraph 40 of the Overview document and paragraphs 18-21 of document EC/47/SC/CRP.23, a comprehensive review of resource requirements at headquarters, both in terms of funding and posts, took place at the end of February 1997. Accordingly, project Delphi identified a possible net reduction of 128 posts (140 post discontinuations, 24 post creations and 12 redeployments to the field) that would be implemented over a 48 month period. Budgetary savings from the posts reduction would amount to approximately $13 million annually in salaries and common staff costs once implemented. The Committee recalls that it was informed that a reduction of some 200-250 posts at headquarters was envisaged by the end of 1998 (A/AC.96/865/Add.4, para. 13). In this connection, the Committee notes that "Another comprehensive review of posts requirements at Headquarters will be held before the end of 1997, at which time the implementation of the various Delphi initiatives will be further assessed" (A/AC.96/884, para. 40). The Committee notes from paragraph 108 of the Overview document that a further reduction in posts was built into the estimates for 1998; for the initial 1998 estimates the vacancy factor was changed from 10 to 15 per cent for Professional staff and from 5 to 10 per cent for General Service staff.

51. The Advisory Committee inquired into reasons for post reductions, disposition of the posts and whether post reductions at headquarters were intended as redeployments to the field. The Committee was furnished with a table showing the projected posts changes from August 1997 to January 1999, which is attached to this report as annex IV. The Committee was unable to ascertain precisely the financial impact of the abolition of posts mentioned in paragraph 50 above. Upon inquiry, the Committee was informed that attrition rates were calculated at 4 per cent per annum for 1996, 1997 and 1998 across all categories of staff and location.

52. In view of the financial situation of UNHCR, the Committee agrees with the view that frequent evaluation of post requirements is an essential tool of management. The Committee, therefore, welcomes further post reviews but cautions against what would appear to be an arbitrary approach to the whole question of the post reduction exercise. In the Committee's opinion, post reductions must be achieved after careful analysis of programmes and projects that are being implemented in the field. The objective of the exercise should be to arrive at the minimum staff resources required to implement programmes in the context of the available resources. Reductions should be the result of actions such as changes in scope, the termination of programmes, projects and other activities or the merger, abolition or streamlining of administrative units at headquarters or in the field. The abolition of posts at headquarters need not necessarily involve an automatic transfer to the field unless this can be justified in terms of field programme requirements. The transfer to the field will therefore need to be justified in the same manner as the request for additional posts. It is also essential to quantify much more accurately the financial implications of post

reduction including, if any, proposals for the payment of termination indemnities.

Training

53. Paragraphs 47 and 304-328 of the Overview document discuss the subject of training and table XI.A provides the budget estimates for training of UNHCR staff in 1996-1998. The Committee notes, as indicated in paragraph 47 above, that resources dedicated for the training of UNHCR staff and those identified as part of project Delphi are the same and amount to $5.2 million in the revised 1997 budget (or 1.4 percent of $383.3 million). Upon request, the Committee was informed that estimates for total training in 1997 now stand at $11.7 million ($5.2 million for UNHCR staff and $6.5 million for implementing partners). This revised estimate of $11.7 million exceeds the estimate of $7.6 million previously given to the ACABQ (A/AC.96/865/Add.4, para. 35) because UNHCR Representatives have broad discretion over budgetary lines within established limits, including the shifting of allocations in the light of developments and changing priorities. For 1998, there is, as yet, no breakdown for training in the operational projects.

54. The Advisory Committee welcomes the effort made by UNHCR in setting priorities and responding to the needs of implementing partners (see also EC/47/SC/CRP.48, paras.12-15). The Committee requests that, in the future, the tabular information on training of UNHCR staff should be complemented with the total number of staff trained and the corresponding categories of training, i.e., management training, finance and administration, etc. In view of the greater emphasis on delegation of authority to the field (see paragraphs 42-43 above), the Committee agrees with the view that training should be targeted so as to create greater capacity for discharge of delegated authority. The Committee recommends that the training programme both for UNHCR staff and implementing partners be evaluated for its cost effectiveness and impact.

55. The Committee reiterates its view that efforts should be made to ensure that those trained are engaged in work related to UNHCR operations. The Committee also requests that in the future information of resources spent on training that is now included in project budgets be clearly disclosed in the section on training of the Overview document.

UNHCR expenditure and resources - for the period 1994 to 1997
(in thousands of US dollars)

Source of Funds	1994 US$	%	1995 US$	%	1996 US$	%	1997* US$	%
General Programmes (GP)								
a) Expenditure of which	**390,697.4**	**100.0%**	**405,058.3**	**100.0%**	**423,487.0**	**100.0%**	**452,600.0**	**100.0%**
- Operations	251,889.1	64.5%	238,648.4	58.9%	252,178.2	59.5%	280,020.5	61.9%
- Programme Delivery	110,337.9	28.2%	131,765.1	32.5%	136,337.0	32.2%	135,078.9	29.8%
- Administrative Support	28,470.4	7.3%	34,644.8	8.6%	34,970.9	8.3%	37,500.6	8.3%
b) Total Resources	**446,930.0**		**456,820.9**		**453,670.3**		**348,883.3**	
of which carry-over from previous years	**55,360.0**		**56,232.9**		**51,762.6**		**30,183.3**	
Special Programmes (SP)								
a) Expenditure of which	**775,413.4**	**100.0%**	**735,194.9**	**100.0%**	**720,469.4**	**100.0%**	**737,800.0**	**100.0%**
- Operations	614,577.5	79.3%	551,104.6	75.0%	533,474.1	74.0%	551,068.5	74.7%
- Programme Delivery	125,784.8	16.2%	139,376.7	19.0%	138,991.5	19.3%	135,999.8	18.4%
- Administrative Support	35,051.1	4.5%	44,713.6	6.1%	48,103.8	6.7%	50,731.7	6.9%
b) Total Resources	**1,033,704.0**		**982,360.9**		**903,083.5**		**671,214.1**	**
of which carry-over from previous years	**233,449.0**		**262,043.9**		**244,478.3**		**182,614.1**	
Regular Budget (RB)								
a) Expenditure of which	**23,624.7**	**100.0%**	**27,936.7**	**100.0%**	**25,303.6**	**100.0%**	**23,989.5**	**100.0%**
- Administrative Support	23,624.7	100.0%	27,936.7	100.0%	25,303.6	100.0%	23,989.5	100.0%
b) Total Resources	**23,624.7**		**27,936.7**		**25,303.6**		**23,989.5**	
TOTAL GP, SP and RB								
a) Expenditure of which	**1,189,735.5**	**100.0%**	**1,168,189.9**	**100.0%**	**1,169,260.0**	**100.0%**	**1,214,389.5**	**100.0%**
- Operations	866,466.6	72.8%	789,753.0	67.6%	785,652.3	67.2%	831,089.0	68.4%
- Programme Delivery	236,122.7	19.8%	271,141.8	23.2%	275,329.4	23.5%	271,078.7	22.3%
- Administrative Support	87,146.2	7.3%	107,295.1	9.2%	108,378.3	9.3%	112,221.8	9.2%
b) Total Resources	**1,504,258.7**		**1,467,118.5**		**1,382,057.5**		**1,044,086.9**	
of which carry-over from previous years	**288,809.0**		**318,276.8**		**296,240.9**		**212,797.4**	

* estimates and projected resources as at 1 August 1997 - A/AC.96/881/Add. 2 of 18 August 1997 refers

** includes carry-over of $ 24.5 million for unprogrammed activities

includes balance of reserves

REGULAR BUDGET AND EXTRABUDGETARY POSTS AT HEADQUARTERS
(as at 1 August 1997)

DIVISION/SECTION/UNIT	REGULAR BUDGET POSTS	EXTRABUDGETARY POSTS
EXECUTIVE DIRECTION & MANAGEMENT & EXTERNAL RELATIONS		
Office of the High Commissioner	1 x USG	1 x ASG
	1 x ASG	1 x D-2
	2 x D-1	2 x D-1
	1 x P-5	1 x P/L-4
	1 x P-4	2 x P/L-3
	1 x P-2	1 x G-7
	1 x G-6	1 x G-6
	2 x G-5	1 x G-5
	1 x G-4	1 x G-4
		1 x G-3
Inspection & Evaluation Service	1 x P-5	1 x D-2
	1 x G-4	4 x P/L-4
		1 x P/L-3
		1 x G-5
Change Mgmt Support & Coord Unit	1 x P-5	2 x P/L-4
	1 x P-4	1 x G-5
Centre for Documentation & Research	1 x P-2	1 x P/L-5
		4 x P/L-4
		6 x P/L-3
		1 x P/L-2
		4 x P/L-2
		2 x G-7
		3 x G-6
		6 x G-4
Inter-Organization Affairs & Secretariat Service		1 x D-1
		4 x P/L-4
		1 x P/L-3
		1 x P/L-2
		2 x G-7
		1 x G-5
		4 x G-4
Mass Information Unit		1 x P/L-5
		1 x P/L-3
Public Information Section	1 x P-5	1 x P/L-5
	1 x P-3	3 x P/L-4
		6 x P/L-3
		4 x P/L-2
		1 x G-7
		2 x G-6
		3 x G-5
		4 x G-4
		1 x G-3

REGULAR BUDGET AND EXTRABUDGETARY POSTS AT HEADQUARTERS
(as at 1 August 1997)

DIVISION/SECTION/UNIT	REGULAR BUDGET POSTS	EXTRABUDGETARY POSTS
DIVISION OF INTERNATIONAL PROTECTION		
Director's Office		1 x D-2
		2 x D-1
		1 x P/L-5
		1 x P/L-3
		1 x G-6
		2 x G-5
Standards & Legal Advice Section	1 x G-5	1 x P/L-5
		3 x P/L-4
		3 x P/L-3
		1 x P/L-2
		1 x G-5
		1 x G-4
Promotion of Refugee Law		2 x P/L-4
		1 x P/L-3
		2 x G-4
Resettlement & Special Cases Section		1 x P/L-5
		2 x P/L-4
		2 x P/L-3
		2 x G-7
		3 x G-6
		3 x G-5
		2 x G-4
		2 x G-3
Protection Training & Support Section	1 x P-2	1 x P/L-5
		5 x P/L-4
		3 x P/L-3
		1 x G-7
		1 x G-5
		2 x G-4

REGULAR BUDGET AND EXTRABUDGETARY POSTS AT HEADQUARTERS
(as at 1 August 1997)

DIVISION/SECTION/UNIT	REGULAR BUDGET POSTS	EXTRABUDGETARY POSTS
FINANCIAL & INFORMATION SERVICES		
Director's Office	1 x D-2	2 x P/L-3
	1 x G-6	
FINANCIAL SERVICES		
Finance Section	1 x P-4	1 x D-1
	4 x P-3	2 x P/L-4
	16 x G-6	2 x P/L-3
	2 x G-5	2 x G-7
	2 x G-4	7 x G-6
	1 x G-3	1 x G-4
		3 x G-3
Budget Section	1 x P-5	1 x P/L-3
	2 x P-3	2 x G-7
	7 x G-6	1 x G-6
	1 x G-5	
	2 x G-4	
Treasury Section	1 x P-5	1 x P/L-4
	2 x G-7	1 x G-6
	3 x G-6	1 x G-5
	1 x G-5	3 x G-4
Archives Records & Communication Unit	1 x P-2	1 x P/L-4
	2 x G-6	1 x G-5
	3 x G-5	14 xG-3
	4 x G-4	
Building Services Management Unit	1 x P-3	1 x G-4
	1 x G-6	4 x G-3
	1 x G-5	
	1 x G-4	
Administration Unit	3 x G-6	1 x P/L-4
	2 x G-4	1 x G-3
Information & Communication Systems Section	1 x P-5	1 x D-1
	3 x P-4	5 x P/L-4
	10 x P-3	5 x P/L-3
	4 x P-2	2 x P/L-2
	2 x G-7	1 x G-7
	9 x G-6	4 x G-6
	6 x G-5	1 x G-5
	2 x G-4	4 x G-4
	1 x G-3	

REGULAR BUDGET AND EXTRABUDGETARY POSTS AT HEADQUARTERS
(as at 1 August 1997)

DIVISION/SECTION/UNIT	REGULAR BUDGET POSTS	EXTRABUDGETARY POSTS
DIVISION OF OPERATIONAL SUPPORT		
Director's Office	2 x P-5	1 x D-2
	1 x G-4	2 x P/L-5
		2 x P/L-4
		1 x P/L-3
		1 x G-6
		2 x G-4
Programme Coordination Section	1 x D-1	12 x P/L-4
	1 x G-6	2 x P/L-3
	1 x G-5	3 x G-7
	2 x G-4	3 x G-6
Programme & Technical Support Section	1 x P-5	6 x P/L-5
		9 x P/L-4
		2 x P/L-3
		3 x G-7
		1 x G-6
		2 x G-5
		6 x G-4
Supply & Transport Section	1 x P-5	3 x P/L-4
	1 x P-4	8 x P/L-3
	1 x P-3	4 x G-7
	2 x P-2	1 x G-6
	2 x G-6	1 x G-5
	2 x G-5	4 x G-4
	1 x G-4	2 x G-3
Funding & Donor Relations Service	1 x D-1	3 x P/L-4
	1 x P-5	2 x P/L-3
	3 x P-4	5 x G-6
	4 x P-2	4 x G-4
	2 x G-6	1 x G-3
	1 x G-5	
	2 x G-4	
NGO Coordination Unit	1 x P-5	1 x G-7
	1 x G-5	
	1 x G-4	
Emergency Preparedness & Response Section		1 x P/L-5
		8 x P/L-4
		5 x G-6
		1 x G-5
		1 x G-4

REGULAR BUDGET AND EXTRABUDGETARY POSTS AT HEADQUARTERS
(as at 1 August 1997)

DIVISION/SECTION/UNIT	REGULAR BUDGET POSTS	EXTRABUDGETARY POSTS
DIVISION OF HUMAN RESOURCES MGMT		
Director's Office	1 x D-2	1 X G-5
	1 x D-1	
	1 x L-5	
	1 x P-3	
	1 x G-6	
Post Classification & Documentation Section	1 x P-4	1 x P/L-3
	1 x P-3	1 x G-3
	1 x G-5	
Field Staff Safety Section	1 x P-5	2 x P/L-4
		1 x G-4
		1 x G-3
Staff Services Section	2 x P-5	5 x P/L-4
	6 x P-3	6 x P/L-3
	12 x G-6	9 x G-7
	9 x G-5	5 x G-6
	5 x G-4	10 x G-5
		10 x G-4
		2 x G-3
Policy & Planning Section	1 x P-4	1 x P/L-4
	3 x G-6	1 x P/L-3
	1 x G-4	1 x G-7
		1 x G-4
Recruitement & Vacancy Management Section	1 x G-6	2 x P/L-4
	1 x G-5	1 x G-7
	4 x G-4	2 x G-6
		5 x G-4
		1 X G-3
Staff Development Section	1 x P-5	1 x P-4
	1 x P-4	1 x P-3
	1 x P-2	1 x G-7
	3 x G-6	2 x G-4
	1 x G-4	
Staff Welfare Unit		1 x P-4
		1 x G-5
		1 x G-4
Staff Council		1 x P/L-3
		1 x G-4
Performance Management Unit	1 x P-5	1 x G-4
	1 x G-6	2 x G-3
	1 x G-5	

REGULAR BUDGET AND EXTRABUDGETARY POSTS AT HEADQUARTERS
(as at 1 August 1997)

DIVISION/SECTION/UNIT	REGULAR BUDGET POSTS	EXTRABUDGETARY POSTS
HEADQUARTERS-BASED OPERATIONS BUREAUX		
Central, East & West Africa	2 x D-1	1 x D-2
	1 x P-4	5 x P/L-5
		7 x P/L-4
		3 x P/L-3
		3 x G-7
		7 x G-6
		3 x G-5
		8 x G-4
Asia and the Pacific		1 x D-2
		2 x P/L-5
		4 x P/L-4
		5 x P/L-3
		3 x G-6
		5 x G-4
Europe	2 x D-1	1 x D-2
		3 x P/L-5
		5 x P/L-4
		6 x P/L-3
		2 x P/L-2
		1 x G-7
		2 x G-6
		4 x G-5
		5 x G-4
CIS Conference		2 x P/L-3
		1 x G-5
Americas		1 x D-2
		1 x P-5
		4 x P-4
		2 x P-3
		1 x G-7
		2 x G-6
		2 x G-5
		3 x G-4
Central Asia, South West Asia, North Africa & the Middle East	1 x D-1	1 x D-2
		4 x P/L-5
		5 x P/L-4
		3 x P/L-3
		1 x G-7
		6 x G-6
		2 x G-5
		6 x G-4

REGULAR BUDGET AND EXTRABUDGETARY POSTS AT HEADQUARTERS
(as at 1 August 1997)

DIVISION/SECTION/UNIT	REGULAR BUDGET POSTS	EXTRABUDGETARY POSTS
FIELD-BASED OPERATIONS BUREAUX		
Great Lakes Liaison Unit		1 x L-6 4 x L-5 7 x L-3 2 x G-7 1 x G-6 3 x G-5 8 x G-4 1 x G-3
Southern Africa Liaison Unit		1 x P-5 2 x P/L-4 2 x G-6 1 x G-5 2 x G-4
Former Yugoslavia Liaison Unit		1 x P/L-6 4 x P/L-4 2 x P/L-3 1 x G-6 1 x G-5 4 x G-4 1 x G-3

Overall total of 19 Extrabudgetary JPO posts not included on these tables

96 Revised			
Object of Expenditure	Temporary Assistance	Consultants's Fees & Travel	Overtime
	03X	04X	05X
Field	7,510.5	584.5	1,901.1
Other Programmes	1,344.9	796.1	1.0
TOTAL FIELD	**8,855.4**	**1,380.6**	**1,902.1**
Headquarters	3,633.5	598.1	436.4
TOTAL - UNHCR	**12,488.9**	**1,978.7**	**2,338.5**

96 Expenditures			
Object of Expenditure	Temporary Assistance	Consultants's Fees & Travel	Overtime
	03X	04X	05X
Field	6,831.9	736.6	1,816.6
Other Programmes	986.9	727.0	2.4
TOTAL FIELD	**7,818.8**	**1,463.6**	**1,819.0**
Headquarters	4,142.8	568.6	326.0
TOTAL - UNHCR	**11,961.6**	**2,032.2**	**2,145.0**

97 Revised Budget			
Object of Expenditure	Temporary Assistance	Consultants's Fees & Travel	Overtime
	03X	04X	05X
Field	5,831.0	27.0	2,082.2
Other Programmes	733.0	836.0	3.6
TOTAL FIELD	**6,564.0**	**863.0**	**2,085.8**
Headquarters	2,388.9	397.7	357.0
TOTAL - UNHCR	**8,952.9**	**1,260.7**	**2,442.8**

98 Initial Budget			
Object of Expenditure	Temporary Assistance	Consultants's Fees & Travel	Overtime
	03X	04X	05X
Field	4,413.5	27.0	2,138.8
Other Programmes	634.3	652.7	3.6
TOTAL FIELD	**5,047.8**	**679.7**	**2,142.4**
Headquarters	1,636.8	362.8	352.3
TOTAL - UNHCR	**6,684.6**	**1,042.5**	**2,494.7**

POSTS IN UNHCR HEADQUATERS:
PROJECTED CHANGES AUG 97 - JAN 99

FUNCTIONAL UNIT	POST CHANGES															
	D-1		P-5		P-4		P-3		P-2		G-7		G-S		Total	
	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR
EXECUTIVE OFFICE																
Office of the High Commissioner	(1)								(1)				(1)		(3)	0
Sub-total	***(1)***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***(1)***	***0***	***0***	***0***	***(1)***	***0***	***(3)***	***0***
EXCUTIVE DIRECTION & MNGMT & EXTERNAL RELATIONS																
Director's Office													(1)		(1)	0
Inspection and Evaluation Service						1		1							0	2
Centre for Documen on Refugees			(1)					1		1				1	(1)	3
Change Mgmt Support & Coord. Sect.					(1)	1							(1)	1	(2)	2
Inter-Organiz. Affairs & Secret. Serv.													(1)		(1)	0
Sub-total	***0***	***0***	***(1)***	***0***	***(1)***	***2***	***0***	***2***	***0***	***1***	***0***	***0***	***(3)***	***2***	***(5)***	***7***
DIVISION OF INTERNATIONAL PROTECTION																
Director's Office		1	(1)	1											(1)	2
Reg. Legal Support													(1)		(1)	0
Standards & Legal Advice Sect.						1			(1)						(1)	1
Promotion of Refugee Law Sect.													(1)		(1)	0
Resettl. & Special Cases Sect.					(1)								(2)		(3)	0
Prot. Training & Support Sect.			(1)			3		2							(1)	5
Sub-total	***0***	***1***	***(2)***	***1***	***(1)***	***4***	***0***	***2***	***(1)***	***0***	***0***	***0***	***(4)***	***0***	***(8)***	***8***
CENTRAL, EAST & WEST AFRICA																
CEWA Operation /1			(1)	1	(3)		(1)						(6)		(11)	1
Sub-total	***0***	***0***	***(1)***	***1***	***(3)***	***0***	***(1)***	***0***	***0***	***0***	***0***	***0***	***(6)***	***0***	***(11)***	***1***
SOUTHERN AFRICA																
Liaison Unit (South. Africa Oper.) /2					(2)		(1)						(3)		(6)	0
Sub-total	***0***	***0***	***0***	***0***	***(2)***	***0***	***(1)***	***0***	***0***	***0***	***0***	***0***	***(3)***	***0***	***(6)***	***0***
GREAT LAKES																
Liaison Unit (Great Lakes Oper.) /3			(3)				(4)				(2)		(7)		(16)	0
Sub-total	***0***	***0***	***(3)***	***0***	***0***	***0***	***(4)***	***0***	***0***	***0***	***(2)***	***0***	***(7)***	***0***	***(16)***	***0***
ASIA & PACIFIC																
Asia & Pacific Oper.			(1)		(1)		(3)	1			(1)		(5)		(11)	1
Sub-total	***0***	***0***	***(1)***	***0***	***(1)***	***0***	***(3)***	***1***	***0***	***0***	***(1)***	***0***	***(5)***	***0***	***(11)***	***1***
EUROPE																
Europe Oper. /4			(2)				(2)		(1)				(2)		(7)	0
CIS Conference					(1)			2	(1)				(1)	1	(3)	3
Sub-total	***0***	***0***	***(2)***	***0***	***(1)***	***0***	***(2)***	***2***	***(2)***	***0***	***0***	***0***	***(3)***	***1***	***(10)***	***3***
FORMER YUGOSLAVIA																
Liaison Unit (Former Yugosl.)	(1)		(1)		(2)		(1)		(1)				(8)		(14)	0
Sub-total	***(1)***	***0***	***(1)***	***0***	***(2)***	***0***	***(1)***	***0***	***(1)***	***0***	***0***	***0***	***(8)***	***0***	***(14)***	***0***
AMERICAS																
Americas Oper.							(1)						(4)		(5)	0
Sub-total	***0***	***0***	***0***	***0***	***0***	***0***	***(1)***	***0***	***0***	***0***	***0***	***0***	***(4)***	***0***	***(5)***	***0***

POSTS IN UNHCR HEADQUATERS:
PROJECTED CHANGES AUG 97 - JAN 99

FUNCTIONAL UNIT	POST CHANGES															
	D-1		P-5		P-4		P-3		P-2		G-7		G-S		Total	
	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR	DI	CR
CASWANAME																
CASWANAME Oper			(1)		(1)								(5)		(7)	0
Sub-total	*0*	*0*	*(1)*	*0*	*(1)*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*(5)*	*0*	*(7)*	*0*
DIVISION OF FINANCIAL AND INFORMATION SERVICES																
Finance and Project Control Sect							(1)						(9)		(10)	0
Treasury					(1)								(1)		(2)	0
Archives, Records & Com. Unit													(1)		(1)	0
Sub-total	*0*	*0*	*0*	*0*	*(1)*	*0*	*(1)*	*0*	*0*	*0*	*0*	*0*	*(11)*	*0*	*(13)*	*0*
DIVISION OPERATIONS SUPPORT																
Director's Office			(1)												(1)	0
Prog. Coord. Sect.					(8)								(2)		(10)	0
Prog. & Technical Support Sect.					(1)	1									(1)	1
Supply & Transport Sect.							(2)	2			(1)		(4)		(7)	2
Emerg. Preparadness & Resp. Sect.					(2)								(2)		(4)	0
Funding and Donor Relat. Service													(4)		(4)	0
Sub-total	*0*	*0*	*(1)*	*0*	*(11)*	*1*	*(2)*	*2*	*0*	*0*	*(1)*	*0*	*(12)*	*0*	*(27)*	*3*
DIVISION OF HUMAN RESOURCES MANAGEMENT																
Office of the Director													(1)		(1)	0
Field Staff Safety Section						1									0	1
Staff Services Section					(1)		(1)						(7)		(9)	0
Recruitm. & Vacancy Mngt Section					(1)						(1)		(3)		(5)	0
Staff Development Section											(1)				(1)	0
Sub-total	*0*	*0*	*0*	*0*	*(2)*	*1*	*(1)*	*0*	*0*	*0*	*(2)*	*0*	*(11)*	*0*	*(16)*	*1*
GRAND TOTAL	***(2)***	***1***	***(13)***	***2***	***(26)***	***8***	***(17)***	***9***	***(5)***	***1***	***(6)***	***0***	***(83)***	***3***	***(152)***	***24***

DI = discontinuation CR = creation

1/ DI include 3 post redployments from HQ to the Field (P-5, P-4, P-3 posts)

2/ DI include 1 post redployment from HQ to the Field (P-4 post)

3/ DI include 4 post redployments from HQ to the Field (three P-5 and one P-3 posts)

4/ DI include 4 post redployments from HQ to the Field (two P-5, one P-3 and one P-2 posts)

Of discontinuations PD 90 posts
AS 50 posts

Of redployments PD 11 posts
AS 1 post

Of creations PD 14 posts
AS 10 posts